

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mackinaw Fire Protection District**

Unit Code: **090/100/06**

County: **TAZEWELL**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$231,807

Equalized Assessed Valuation:

\$61,854,763

Population:

3,769

Employees:

Full Time:

Part Time:

27

Salaries Paid:

\$5,164

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$241,180 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$64 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$209,597 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$231,680 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$56 | \$83 | \$55 |
| Per Capita Expenditures: | \$61 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$22,083 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 94.57% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$219,097 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$58 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$219,097 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$63,696 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$17 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maeystown Fire Protection District**

Unit Code: **067/030/06**

County: **MONROE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$70,601

Equalized Assessed Valuation:

\$20,237,163

Population:

1,400

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$54,484 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$39 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$60,846 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$79,011 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$43 | \$83 | \$55 |
| Per Capita Expenditures: | \$56 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$18,165 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 45.97% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$36,319 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$26 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$9,102 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$27,217 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$57,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$41 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.28% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Magnolia Fire Protection District**

Unit Code: **078/020/06** County: **PUTNAM**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,500**

Equalized Assessed Valuation: **\$9,700,500**

Population: **650**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$36,507 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$56 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$87,300 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$121,617 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$134 | \$83 | \$55 |
| Per Capita Expenditures: | \$187 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$34,317 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 1.80% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$2,190 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$3 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$40,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$62 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Malden Fire Protection District**

Unit Code: **006/070/06**

County: **BUREAU**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$139,000

Equalized Assessed Valuation:

\$18,513,233

Population:

110

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$55,146 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$501 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$125,913 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$121,024 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$1,145 | \$83 | \$55 |
| Per Capita Expenditures: | \$1,100 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$4,889 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 49.61% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$60,035 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$546 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$60,035 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Malta Fire Protection District

Unit Code: 019/060/06

County: DEKALB

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$111,649

Equalized Assessed Valuation:

\$40,452,989

Population:

2,160

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$900

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|-----------|-----------|
| Beginning Fund Balance for FY 07: | -\$443 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$ | \$64 | \$33 |
| Revenue Collected During FY 07: | \$75,553 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$70,376 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$35 | \$83 | \$55 |
| Per Capita Expenditures: | \$33 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$5,177 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 55.17% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$38,826 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$18 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Manhattan Fire Protection District**

Unit Code: **099/080/06** County: **WILL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,093,291**

Equalized Assessed Valuation: **\$248,434,758**

Population: **6,500**

Employees:

Full Time:

Part Time: **25**

Salaries Paid: **\$361,421**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$792,793 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$122 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$1,326,084 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$1,042,002 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$204 | \$249 | \$166 |
| Per Capita Expenditures: | \$160 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$284,082 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 104.57% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$1,089,633 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$168 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$1,089,633 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$196,629 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$30 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manlius Fire Protection District**

Unit Code: **006/080/06**

County: **BUREAU**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$118,000

Equalized Assessed Valuation:

\$15,351,686

Population:

150

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$43,292 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$289 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$207,003 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$196,767 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$1,380 | \$83 | \$55 |
| Per Capita Expenditures: | \$1,312 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$10,236 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 27.20% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$53,528 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$357 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$32,877 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$42,015 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$280 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Manteno Community Fire Protection District**

Unit Code: **046/090/06** County: **KANKAKEE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,981,613**

Equalized Assessed Valuation: **\$244,445,776**

Population: **8,718**

Employees:

Full Time: **12**

Part Time: **24**

Salaries Paid: **\$946,982**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | -\$4,842 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | -\$1 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$1,805,832 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$1,783,345 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$207 | \$249 | \$166 |
| Per Capita Expenditures: | \$205 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$22,487 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 0.99% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$17,645 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$2 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | -\$2,399,888 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$161,383 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$19 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maple Park-Countryside Fire Protection District**

Unit Code: **045/090/06** County: **KANE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$470,655**

Equalized Assessed Valuation: **\$69,596,726**

Population: **4,000**

Employees:

Full Time: **1**

Part Time: **33**

Salaries Paid: **\$115,878**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$77,121 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$19 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$359,198 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$327,235 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$90 | \$83 | \$55 |
| Per Capita Expenditures: | \$82 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$31,963 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 33.34% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$109,084 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$27 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$24,378 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$108,204 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$27 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maquon Fire Protection District**

Unit Code: **048/090/06**

County: **KNOX**

Fiscal Year End:

5/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$70,400

Equalized Assessed Valuation:

\$9,718,885

Population:

400

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$23,326 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$58 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$44,709 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$41,304 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$112 | \$83 | \$55 |
| Per Capita Expenditures: | \$103 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$3,405 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 64.72% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$26,731 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$67 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$105,631 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$123,431 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$309 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marengo Fire Protection District**

Unit Code: **063/080/06**

County: **MCHENRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$798,992

Equalized Assessed Valuation:

\$376,429,996

Population:

10,915

Employees:

Full Time:

Part Time:

43

Salaries Paid:

\$156,626

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$563,555 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$52 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$507,038 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$750,914 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$46 | \$83 | \$55 |
| Per Capita Expenditures: | \$69 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$243,876 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 31.11% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$233,620 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$21 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$112,072 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | -\$27,116 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$260,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$24 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Marine Fire Protection District

Unit Code: 057/100/06

County: MADISON

Fiscal Year End:

6/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$223,000

Equalized Assessed Valuation:

\$60,580,152

Population:

5,800

Employees:

Full Time:

Part Time:

40

Salaries Paid:

\$7,300

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$121,618 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$21 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$193,160 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$168,763 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$33 | \$83 | \$55 |
| Per Capita Expenditures: | \$29 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$24,397 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 86.52% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$146,015 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$25 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$150,548 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marissa Fire Protection District**

Unit Code: **088/130/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$73,938**

Equalized Assessed Valuation: **\$27,836,555**

Population: **5,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$156,409 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$31 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$111,536 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$85,477 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$22 | \$83 | \$55 |
| Per Capita Expenditures: | \$17 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$26,059 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 213.47% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$182,468 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$36 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$182,468 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$67,222 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$13 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maroa Countryside Fire Protection District**

Unit Code: **055/060/06** County: **MACON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$101,631**

Equalized Assessed Valuation: **\$36,226,409**

Population: **1,650**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$123,685 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$75 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$101,940 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$113,829 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$62 | \$83 | \$55 |
| Per Capita Expenditures: | \$69 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$11,889 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 98.21% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$111,796 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$68 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$111,480 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$191,242 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$116 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marseilles Fire Protection District**

Unit Code: **050/070/06** County: **LASALLE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$403,000**

Equalized Assessed Valuation: **\$249,687,809**

Population: **6,000**

Employees:

Full Time:

Part Time: **32**

Salaries Paid: **\$64,961**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$225,992 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$38 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$460,415 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$358,966 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$77 | \$83 | \$55 |
| Per Capita Expenditures: | \$60 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$101,449 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 91.22% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$327,441 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$55 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$97,106 | \$4,326 | \$ |
| Total Unreserved Funds: | \$230,335 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marshall Fire Protection District**

Unit Code: **012/010/06** County: **CLARK**

Fiscal Year End: **5/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$208,227**

Equalized Assessed Valuation: **\$82,593,907**

Population: **10,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$64,283 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$6 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$223,855 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$143,892 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$22 | \$83 | \$55 |
| Per Capita Expenditures: | \$14 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$79,963 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 100.25% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$144,246 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$14 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$144,246 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marshall Ambulance Service Fire Protection District**

Unit Code: **012/015/06** County: **CLARK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$231,168**

Equalized Assessed Valuation: **\$82,593,907**

Population: **10,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$192,603 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$19 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$403,404 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$473,593 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$40 | \$83 | \$55 |
| Per Capita Expenditures: | \$47 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$70,189 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 25.85% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$122,414 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$12 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$122,414 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Martinsville Fire Protection District

Unit Code: 012/020/06 County: CLARK

Fiscal Year End: 4/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$108,700

Equalized Assessed Valuation: \$21,640,033

Population: 2,522

Employees:

Full Time:

Part Time: 40

Salaries Paid: \$7,274

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$6,121 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$2 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$93,585 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$92,201 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$37 | \$83 | \$55 |
| Per Capita Expenditures: | \$37 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$1,384 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 8.14% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$7,505 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$3 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$7,505 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$82,830 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$33 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Martinton Fire Protection District**

Unit Code: **038/130/06**

County: **IROQUOIS**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$115,164

Equalized Assessed Valuation:

\$15,367,926

Population:

1,204

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$70,886 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$59 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$84,283 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$125,738 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$70 | \$83 | \$55 |
| Per Capita Expenditures: | \$104 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$41,455 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 23.41% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$29,431 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$24 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$29,431 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$17,872 | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$15 | \$ | \$ |
| Revenue Collected During FY 07: | \$5,505 | \$963 | \$ |
| Expenditures During FY 07: | \$11,035 | \$893 | \$ |
| Per Capita Revenue: | \$5 | \$1 | \$ |
| Per Capita Expenditures: | \$9 | \$1 | \$ |
| Operating Income (loss): | -\$5,530 | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 111.84% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$12,342 | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$10 | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maryville Fire Protection District**

Unit Code: **057/110/06** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$85,200**

Equalized Assessed Valuation: **\$27,048,130**

Population: **6,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$208,763 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$32 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$90,853 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$40,068 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$14 | \$83 | \$55 |
| Per Capita Expenditures: | \$6 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$50,785 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 647.77% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$259,548 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$40 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$243,316 | \$4,326 | \$ |
| Total Unreserved Funds: | \$16,232 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marywood Fire Protection District**

Unit Code: **045/100/06**

County: **KANE**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$67,386

Equalized Assessed Valuation:

\$47,884,492

Population:

3,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$54,371 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$18 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$77,716 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$22,414 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$26 | \$83 | \$55 |
| Per Capita Expenditures: | \$7 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$55,302 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 489.31% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$109,673 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$37 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mascoutah Rural Fire Protection District**

Unit Code: **088/140/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$241,975**

Equalized Assessed Valuation: **\$42,594,808**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$53,152 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$21 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$189,715 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$186,699 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$76 | \$83 | \$55 |
| Per Capita Expenditures: | \$75 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$3,016 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 30.08% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$56,168 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$22 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$56,168 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$367,091 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$147 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Massac County Fire Protection District**

Unit Code: **061/005/06** County: **MASSAC**

Fiscal Year End: **8/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$202,050**

Equalized Assessed Valuation: **\$94,950,904**

Population: **7,216**

Employees:

Full Time: **1**

Part Time: **27**

Salaries Paid: **\$57,980**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|-----------|-----------|
| Beginning Fund Balance for FY 07: | -\$65,703 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | -\$9 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$237,887 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$206,802 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$33 | \$83 | \$55 |
| Per Capita Expenditures: | \$29 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$31,085 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | -16.74% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | -\$34,618 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | -\$5 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------------|----------|---------|
| Total Restricted Net Assets: | \$53,277 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | -\$153,006 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$105,783 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$15 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mazon Fire Protection District**

Unit Code: **032/025/06** County: **GRUNDY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$185,558**

Equalized Assessed Valuation: **\$35,390,909**

Population: **1,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$68,008 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$45 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$98,060 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$107,030 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$65 | \$83 | \$55 |
| Per Capita Expenditures: | \$71 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$8,970 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 55.16% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$59,038 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$39 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$59,038 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$206,021 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$137 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mc Henry Fire Protection District**

Unit Code: **063/090/06** County: **MCHENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,500,578**

Equalized Assessed Valuation: **\$1,558,255,936**

Population: **50,000**

Employees:

Full Time: **6**

Part Time: **150**

Salaries Paid: **\$2,697,981**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$8,413,545 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$168 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$7,527,786 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$4,876,017 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$151 | \$249 | \$166 |
| Per Capita Expenditures: | \$98 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$2,651,769 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 226.94% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$11,065,764 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$221 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$7,121,138 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$3,938,134 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mc Nabb Fire Protection District**

Unit Code: **078/030/06** County: **PUTNAM**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$393,350**

Equalized Assessed Valuation: **\$19,890,625**

Population: **600**

Employees:

Full Time: **1**

Part Time: **29**

Salaries Paid: **\$249,857**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$87,760 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$146 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$72,752 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$63,480 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$121 | \$83 | \$55 |
| Per Capita Expenditures: | \$106 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$9,272 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 152.85% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$97,032 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$162 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$39,126 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$200,725 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$335 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$406,289 | \$963 | \$ |
| Expenditures During FY 07: | \$395,524 | \$893 | \$ |
| Per Capita Revenue: | \$677 | \$1 | \$ |
| Per Capita Expenditures: | \$659 | \$1 | \$ |
| Operating Income (loss): | \$10,765 | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 15.32% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$60,592 | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$101 | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Meadowbrook Fire Protection District**

Unit Code: **057/120/06** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$165,680**

Equalized Assessed Valuation: **\$28,742,640**

Population: **2,700**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$3,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$40,999 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$15 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$165,829 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$109,222 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$61 | \$83 | \$55 |
| Per Capita Expenditures: | \$40 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$56,607 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 89.36% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$97,606 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$36 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------|
| Total Restricted Net Assets: | \$42,657 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$54,949 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$44,985 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$17 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mechanicsburg Fire Protection District**

Unit Code: **083/110/06** County: **SANGAMON**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,515**

Equalized Assessed Valuation: **\$31,121,824**

Population: **500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$36,763 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$74 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$104,433 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$118,925 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$209 | \$83 | \$55 |
| Per Capita Expenditures: | \$238 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$14,492 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 18.73% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$22,271 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$45 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$22,271 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$144,628 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$289 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Media-Stronghurst-Terre Haute
Fire Protection District**

Unit Code: **036/020/06** County: **HENDERSON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$152,000**

Equalized Assessed Valuation: **\$19,368,592**

Population: **2,000**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$2,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$73,413 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$37 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$111,347 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$82,423 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$56 | \$83 | \$55 |
| Per Capita Expenditures: | \$41 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$28,924 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 124.16% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$102,337 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$51 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$102,337 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mendon Fire Protection District**

Unit Code: **001/080/06**

County: **ADAMS**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$103,265

Equalized Assessed Valuation:

\$13,569,917

Population:

1,100

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$32,762 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$30 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$39,887 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$103,265 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$36 | \$83 | \$55 |
| Per Capita Expenditures: | \$94 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$63,378 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 11.99% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$12,384 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$11 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$12,384 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$38,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$35 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mendota-Troy Grove Fire Protection District**

Unit Code: **050/080/06** County: **LASALLE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,401**

Equalized Assessed Valuation: **\$57,598,328**

Population: **2,600**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$37,511 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$14 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$79,951 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$67,353 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$31 | \$83 | \$55 |
| Per Capita Expenditures: | \$26 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$12,598 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 74.40% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$50,109 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$19 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$50,109 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$110,541 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$43 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Meredosia Fire Protection District**

Unit Code: **069/020/06** County: **MORGAN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$502,000**

Equalized Assessed Valuation: **\$21,254,812**

Population: **1,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$126,469 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$84 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$106,896 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$328,938 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$71 | \$83 | \$55 |
| Per Capita Expenditures: | \$219 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$222,042 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 16.55% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$54,427 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$36 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$54,427 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$150,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$100 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Metamora Fire Protection District**

Unit Code: **102/060/06**

County: **WOODFORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$53,768

Equalized Assessed Valuation:

\$51,157,671

Population:

5,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$3,893 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$1 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$51,664 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$61,555 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$10 | \$83 | \$55 |
| Per Capita Expenditures: | \$12 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$9,891 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | -9.74% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | -\$5,998 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | -\$1 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Metcalf Fire Protection District

Unit Code: 023/050/06

County: EDGAR

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$29,442

Equalized Assessed Valuation:

\$9,988,611

Population:

213

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$15,465 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$73 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$31,594 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$32,993 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$148 | \$83 | \$55 |
| Per Capita Expenditures: | \$155 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$1,399 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 42.63% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$14,066 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$66 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Middletown Fire Protection District**

Unit Code: **054/070/06** County: **LOGAN**

Fiscal Year End: **6/14/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$52,701**

Equalized Assessed Valuation: **\$9,807,190**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$38,992 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$39 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$55,618 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$34,305 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$56 | \$83 | \$55 |
| Per Capita Expenditures: | \$34 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$21,313 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 175.79% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$60,305 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$60 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$60,305 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mid-Piatt Fire Protection District**

Unit Code: **074/060/06** County: **PIATT**

Fiscal Year End: **5/3/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$358,550**

Equalized Assessed Valuation: **\$53,199,269**

Population: **2,520**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$169,299 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$67 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$272,153 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$134,859 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$108 | \$83 | \$55 |
| Per Capita Expenditures: | \$54 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$137,294 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 227.34% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$306,593 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$122 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$186,593 | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$120,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$48 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Midway Fire Protection District**

Unit Code: **088/150/06** County: **ST. CLAIR**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$133,650**

Equalized Assessed Valuation: **\$3,222,911**

Population: **7,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$12,453 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$2 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$49,680 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$52,733 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$7 | \$83 | \$55 |
| Per Capita Expenditures: | \$7 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$3,053 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 17.83% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$9,400 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$1 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$74,295 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | -\$64,895 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$68,511 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$9 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milford Fire Protection District**

Unit Code: **038/140/06**

County: **IROQUOIS**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$219,600

Equalized Assessed Valuation:

\$18,285,924

Population:

2,420

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 07: | \$100,519 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$42 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$152,669 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$169,650 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$63 | \$83 | \$55 |
| Per Capita Expenditures: | \$70 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$16,981 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 49.24% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$83,538 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$35 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$83,538 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|-----------------|
| Outstanding Debt for FY 07: | \$35,317 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$15 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$142,301 | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$59 | \$ | \$ |
| Revenue Collected During FY 07: | \$56,489 | \$963 | \$ |
| Expenditures During FY 07: | \$32,672 | \$893 | \$ |
| Per Capita Revenue: | \$23 | \$1 | \$ |
| Per Capita Expenditures: | \$14 | \$1 | \$ |
| Operating Income (loss): | \$23,817 | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 508.44% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$166,118 | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$69 | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milledgeville Fire Protection District**

Unit Code: **008/030/06** County: **CARROLL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$313,400**

Equalized Assessed Valuation: **\$37,007,116**

Population: **2,650**

Employees:

Full Time:

Part Time: **55**

Salaries Paid: **\$10,927**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$80,727 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$30 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$197,191 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$165,053 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$74 | \$83 | \$55 |
| Per Capita Expenditures: | \$62 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$32,138 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 68.38% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$112,865 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$43 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$112,865 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$292,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$110 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Miller Woods Fire Protection District**

Unit Code: **016/120/06** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$26,000**

Equalized Assessed Valuation: **\$3,750,000**

Population: **100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$124,737 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$1,247 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$47,382 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$32,227 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$474 | \$83 | \$55 |
| Per Capita Expenditures: | \$322 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$15,155 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 434.08% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$139,892 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$1,399 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Millstadt Fire Protection District**

Unit Code: **088/160/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$188,400**

Equalized Assessed Valuation: **\$155,929,258**

Population: **7,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$79,303 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$11 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$116,589 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$80,436 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$16 | \$83 | \$55 |
| Per Capita Expenditures: | \$11 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$36,153 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 143.54% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$115,456 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$15 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$115,456 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$31,188 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$4 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mineral-Gold Fire Protection District**

Unit Code: **006/090/06** County: **BUREAU**

Fiscal Year End: **5/5/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$97,600**

Equalized Assessed Valuation: **\$7,233,055**

Population: **400**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$100,646 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$252 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$38,622 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$20,724 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$97 | \$83 | \$55 |
| Per Capita Expenditures: | \$52 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$17,898 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 572.01% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$118,544 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$296 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Minonk Fire Protection District**

Unit Code: **102/063/06**

County: **WOODFORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$202,541

Equalized Assessed Valuation:

\$36,514,294

Population:

2,550

Employees:

Full Time:

Part Time:

26

Salaries Paid:

\$11,020

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$203,702 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$80 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$80,371 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$93,268 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$32 | \$83 | \$55 |
| Per Capita Expenditures: | \$37 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$12,897 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 204.58% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$190,805 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$75 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$190,805 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Minooka Fire Protection District**

Unit Code: **032/030/06** County: **GRUNDY**

Fiscal Year End: **12/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,752,587**

Equalized Assessed Valuation: **\$416,522,213**

Population: **9,718**

Employees:

Full Time: **3**

Part Time: **20**

Salaries Paid: **\$909,809**

Blended Component Units

Number Submitted = 1

FIRE PENSION FUND

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$4,551,327 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$468 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$4,203,951 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$3,513,306 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$433 | \$249 | \$166 |
| Per Capita Expenditures: | \$362 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$690,645 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 149.20% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$5,241,972 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$539 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$3,123,668 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$2,118,304 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mitchell Fire Protection District**

Unit Code: **057/130/06** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$643,111**

Equalized Assessed Valuation: **\$58,055,403**

Population: **7,500**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$42,263**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$298,138 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$40 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$858,802 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$966,938 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$115 | \$249 | \$166 |
| Per Capita Expenditures: | \$129 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$108,136 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 19.65% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$190,002 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$25 | \$154 | \$68 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$190,002 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$451,743 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$60 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mokena Fire Protection District**

Unit Code: **099/090/06**

County: **WILL**

Fiscal Year End:

5/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,028,152

Equalized Assessed Valuation:

\$606,787,248

Population:

35,000

Employees:

Full Time:

15

Part Time:

Salaries Paid:

\$1,406,679

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$540,836 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$15 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$2,855,253 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$2,936,881 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$82 | \$249 | \$166 |
| Per Capita Expenditures: | \$84 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$81,628 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 15.64% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$459,208 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$13 | \$154 | \$68 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$553,131 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | -\$93,923 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Monee Fire Protection District**

Unit Code: **099/095/06**

County: **WILL**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,229,718

Equalized Assessed Valuation:

\$229,469,218

Population:

4,825

Employees:

Full Time:

20

Part Time:

4

Salaries Paid:

\$492,206

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$158,617 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$33 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$1,559,435 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$1,205,625 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$323 | \$249 | \$166 |
| Per Capita Expenditures: | \$250 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$353,810 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 81.87% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$986,997 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$205 | \$154 | \$68 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$1,449,126 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$492,565 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$102 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.12% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe Township Ambulance Fire Protection District**

Unit Code: **071/050/06** County: **OGLE**

Fiscal Year End: **7/20/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$594,108**

Equalized Assessed Valuation: **\$27,948,787**

Population: **1,600**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | -\$238,612 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | -\$149 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$280,009 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$207,579 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$175 | \$83 | \$55 |
| Per Capita Expenditures: | \$130 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$72,430 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | -83.86% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | -\$174,086 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | -\$109 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | -\$174,086 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$400,457 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$250 | \$44 | \$5 |
| General Obligation Debt over EAV: | 1.18% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Montgomery-Countryside Fire Protection District**

Unit Code: **045/120/06** County: **KANE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,558,195**

Equalized Assessed Valuation: **\$176,906,896**

Population: **99,999**

Employees:

Full Time: **99**

Part Time: **99**

Salaries Paid: **\$336,027**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$509,650 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$5 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$1,339,169 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$1,357,981 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$13 | \$249 | \$166 |
| Per Capita Expenditures: | \$14 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$18,812 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 36.14% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$490,838 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$5 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$1,041,325 | \$1,973,359 | \$971,374 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$250,000 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$3 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Montrose Fire Protection District**

Unit Code: **018/005/06** County: **CUMBERLAN**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$98,500**

Equalized Assessed Valuation: **\$2,850,016**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$69,131 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$35 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$43,290 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$75,620 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$22 | \$83 | \$55 |
| Per Capita Expenditures: | \$38 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$32,330 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 48.67% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$36,801 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$18 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Morris Ambulance and Fire Protection District**

Unit Code: **032/040/06** County: **GRUNDY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,384,568**

Equalized Assessed Valuation: **\$497,562,357**

Population: **12,000**

Employees:

Full Time:

Part Time: **52**

Salaries Paid: **\$355,959**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$2,398,779 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$200 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$1,743,432 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$2,916,827 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$145 | \$249 | \$166 |
| Per Capita Expenditures: | \$243 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$1,173,395 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 42.01% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$1,225,384 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$102 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$751,274 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$474,110 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morrisonville-Palmer Fire Protection District**

Unit Code: **011/035/06** County: **CHRISTIAN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$311,871**

Equalized Assessed Valuation: **\$27,783,999**

Population: **2,001**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$17,094**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$15,026 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$8 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$123,273 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$125,742 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$62 | \$83 | \$55 |
| Per Capita Expenditures: | \$63 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$2,469 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 9.99% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$12,557 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$6 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------|
| Total Restricted Net Assets: | \$2,310 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$10,247 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$402,127 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$201 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morton Area Farmers' Fire Protection District**

Unit Code: **090/110/06** County: **TAZEWELL**

Fiscal Year End: **6/17/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,275**

Equalized Assessed Valuation: **\$45,393,964**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$21,926 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$9 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$28,421 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$27,214 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$11 | \$83 | \$55 |
| Per Capita Expenditures: | \$11 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$1,207 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 85.00% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$23,133 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$9 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mount Carroll Fire Protection District**

Unit Code: **008/040/06** County: **CARROLL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$246,000**

Equalized Assessed Valuation: **\$37,282,059**

Population: **4,370**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$255,062 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$58 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$299,828 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$225,716 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$69 | \$83 | \$55 |
| Per Capita Expenditures: | \$52 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$74,112 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 145.84% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$329,174 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$75 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$329,174 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$30,703 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$7 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Moweaqua Community Fire Protection District**

Unit Code: **086/010/06** County: **SHELBY**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,833**

Equalized Assessed Valuation: **\$35,168,963**

Population: **2,175**

Employees:

Full Time:

Part Time: **24**

Salaries Paid: **\$5,346**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$191,721 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$88 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$83,736 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$80,148 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$38 | \$83 | \$55 |
| Per Capita Expenditures: | \$37 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$3,588 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 243.69% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$195,311 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$90 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$195,311 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Auburn Fire Protection District**

Unit Code: **011/030/06**

County: **CHRISTIAN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$80,276

Equalized Assessed Valuation:

\$18,732,610

Population:

785

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$325,129 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$414 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$78,714 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$62,662 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$100 | \$83 | \$55 |
| Per Capita Expenditures: | \$80 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$16,052 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 526.87% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$330,147 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$421 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$99,962 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|-----------------|
| Outstanding Debt for FY 07: | \$28,922 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$37 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Hope - Funks Grove Fire Protection District**

Unit Code: **064/140/06** County: **MCLEAN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$116,465**

Equalized Assessed Valuation: **\$33,133,975**

Population: **1,500**

Employees:

Full Time:

Part Time: **18**

Salaries Paid: **\$12,556**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$21,843 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$15 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$130,678 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$115,331 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$87 | \$83 | \$55 |
| Per Capita Expenditures: | \$77 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$15,347 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 32.25% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$37,190 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$25 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$37,190 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$113,728 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$76 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Morris Fire Protection District**

Unit Code: **071/060/06** County: **OGLE**

Fiscal Year End: **8/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$545,050**

Equalized Assessed Valuation: **\$54,894,027**

Population: **3,013**

Employees:

Full Time: **6**

Part Time: **40**

Salaries Paid: **\$301,736**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$419,512 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$139 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$659,406 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$572,168 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$219 | \$83 | \$55 |
| Per Capita Expenditures: | \$190 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$87,238 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 88.57% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$506,750 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$168 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$506,750 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$119,969 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$40 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Olive Fire Protection District**

Unit Code: **056/025/06**

County: **MACOUPIN**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$381,000

Equalized Assessed Valuation:

\$30,267,615

Population:

3,500

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$2,905

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$54,101 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$15 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$109,164 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$102,868 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$31 | \$83 | \$55 |
| Per Capita Expenditures: | \$29 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$6,296 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 58.71% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$60,397 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$17 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$60,397 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$110,749 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$32 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mt. Pulaski Fire Protection District**

Unit Code: **054/080/06** County: **LOGAN**

Fiscal Year End: **6/15/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,642,200**

Equalized Assessed Valuation: **\$41,947,454**

Population: **2,300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$68,984 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$30 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$1,261,644 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$1,276,563 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$549 | \$249 | \$166 |
| Per Capita Expenditures: | \$555 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$14,919 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 4.24% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$54,065 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$24 | \$154 | \$68 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$54,065 | \$54,592 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$ | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$942,514 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$410 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Zion Fire Protection District**

Unit Code: **055/070/06**

County: **MACON**

Fiscal Year End:

10/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$971,800

Equalized Assessed Valuation:

\$102,961,910

Population:

6,324

Employees:

Full Time:

2

Part Time:

1

Salaries Paid:

\$116,226

Blended Component Units

Number Submitted = 1

Pension Trust Fund

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$276,236 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$44 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$528,562 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$501,838 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$84 | \$83 | \$55 |
| Per Capita Expenditures: | \$79 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$26,724 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 60.37% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$302,960 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$48 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$245,709 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$320,631 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$780,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$123 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mulberry Grove Fire Protection District**

Unit Code: **003/010/06** County: **BOND**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$180,720**

Equalized Assessed Valuation: **\$9,358,553**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$7,066 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$3 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$43,719 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$45,832 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$17 | \$83 | \$55 |
| Per Capita Expenditures: | \$18 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$2,113 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 10.81% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$4,953 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$2 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$4,953 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$204,975 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$82 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Murphysboro-Pomona-Somerset
Fire Protection District**

Unit Code: **039/020/06** County: **JACKSON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$379,000**

Equalized Assessed Valuation: **\$82,299,958**

Population: **9,200**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$29,764**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$664,534 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$72 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$183,009 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$110,400 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$20 | \$83 | \$55 |
| Per Capita Expenditures: | \$12 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$72,609 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 667.70% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$737,143 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$80 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$209,322 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$266,549 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$85,608 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$9 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Naperville Fire Protection District**

Unit Code: **022/170/06** County: **DUPAGE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$952,167**

Equalized Assessed Valuation: **\$322,793,986**

Population: **140,968**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$895,519 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$6 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$1,025,404 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$945,659 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$7 | \$249 | \$166 |
| Per Capita Expenditures: | \$7 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$79,745 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 103.13% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$975,264 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$7 | \$154 | \$68 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$975,264 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nashville Fire Protection District**

Unit Code: **095/040/06** County: **WASHINGTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$462,228**

Equalized Assessed Valuation: **\$68,930,552**

Population: **5,270**

Employees:

Full Time: **1**

Part Time: **26**

Salaries Paid: **\$79,848**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$170,360 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$32 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$287,210 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$381,248 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$54 | \$83 | \$55 |
| Per Capita Expenditures: | \$72 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$94,038 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 59.76% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$227,837 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$43 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$34,309 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$193,528 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$406,277 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$77 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nauvoo Fire Protection District**

Unit Code: **034/050/06** County: **HANCOCK**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$92,001**

Equalized Assessed Valuation: **\$34,341,000**

Population: **2,500**

Employees:

Full Time:

Part Time: **29**

Salaries Paid: **\$12,414**

Blended Component Units

Number Submitted = 1

NFPD INSURANCE

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$45,348 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$18 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$116,455 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$92,383 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$47 | \$83 | \$55 |
| Per Capita Expenditures: | \$37 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$24,072 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 75.14% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$69,420 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$28 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$69,420 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$101,859 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$41 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Neoga Fire Protection District**

Unit Code: **018/010/06** County: **CUMBERLAN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$810,450**

Equalized Assessed Valuation: **\$39,736,787**

Population: **3,100**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$102,002**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$40,790 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$13 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$289,288 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$206,062 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$93 | \$83 | \$55 |
| Per Capita Expenditures: | \$66 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$83,226 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 60.18% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$124,016 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$40 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$3,986 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$124,948 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$72,264 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$23 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Neponset Fire Protection District**

Unit Code: **006/100/06**

County: **BUREAU**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$67,200

Equalized Assessed Valuation:

\$12,946,602

Population:

884

Employees:

Full Time:

4

Part Time:

1

Salaries Paid:

\$1,100

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$106,655 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$121 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$54,034 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$25,956 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$61 | \$83 | \$55 |
| Per Capita Expenditures: | \$29 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$28,078 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 519.08% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$134,733 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$152 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$134,733 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Athens Fire Protection District**

Unit Code: **088/170/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$432,800**

Equalized Assessed Valuation: **\$34,277,430**

Population: **2,850**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$218,655 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$77 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$207,435 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$186,283 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$73 | \$83 | \$55 |
| Per Capita Expenditures: | \$65 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$21,152 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 128.73% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$239,807 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$84 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$125,959 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$113,848 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$57,765 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$20 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Berlin Fire Protection District**

Unit Code: **083/120/06** County: **SANGAMON**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$65,000**

Equalized Assessed Valuation: **\$20,638,318**

Population: **1,087**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$1,920**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$67,859 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$62 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$40,656 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$71,714 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$37 | \$83 | \$55 |
| Per Capita Expenditures: | \$66 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$31,058 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 51.32% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$36,801 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$34 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Boston-Eliza Fire Protection District**

Unit Code: **066/040/06** County: **MERCER**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$375,245**

Equalized Assessed Valuation: **\$13,265,012**

Population: **2,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$101,947 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$46 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$74,870 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$69,873 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$34 | \$83 | \$55 |
| Per Capita Expenditures: | \$32 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$4,997 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 153.05% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$106,943 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$49 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$106,943 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Douglas Fire Protection District**

Unit Code: **057/140/06** County: **MADISON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$110,712**

Equalized Assessed Valuation: **\$7,904,988**

Population: **875**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

New Douglas Fire Protection District

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$52,846 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$60 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$102,675 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$101,752 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$117 | \$83 | \$55 |
| Per Capita Expenditures: | \$116 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$923 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 52.84% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$53,769 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$61 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$53,775 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Holland Fire Protection District**

Unit Code: **054/090/06** County: **LOGAN**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$46,378**

Equalized Assessed Valuation: **\$10,487,025**

Population: **317**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$107,513 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$339 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$47,824 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$62,024 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$151 | \$83 | \$55 |
| Per Capita Expenditures: | \$196 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$14,200 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 150.45% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$93,313 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$294 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------|
| Total Restricted Net Assets: | \$1,087 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$92,226 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$148,235 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$468 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **New Lenox Fire Protection District**

Unit Code: **099/100/06** County: **WILL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,419,218**

Equalized Assessed Valuation: **\$1,061,252,508**

Population: **34,000**

Employees:

Full Time: **7**

Part Time: **56**

Salaries Paid: **\$881,634**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$1,146,182 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$34 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$3,647,135 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$3,656,151 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$107 | \$249 | \$166 |
| Per Capita Expenditures: | \$108 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$9,016 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 31.10% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$1,137,166 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$33 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$235,985 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$901,181 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$810,451 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$24 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Milford Fire Protection District**

Unit Code: **101/050/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$699,993**

Equalized Assessed Valuation: **\$50,708,947**

Population: **3,000**

Employees:

Full Time:

Part Time: **23**

Salaries Paid: **\$16,770**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | -\$143,548 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | -\$48 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$296,138 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$333,439 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$99 | \$83 | \$55 |
| Per Capita Expenditures: | \$111 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$37,301 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | -108.75% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | -\$362,624 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | -\$121 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-------------------|-----------------|-----------|
| Total Reserved Funds: | -\$362,624 | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$435,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$145 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.86% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Salem Fire Protection District**

Unit Code: **062/050/06** County: **MCDONOUGH**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$82,500**

Equalized Assessed Valuation: **\$12,038,349**

Population: **500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$1,290 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$3 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$34,690 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$ | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$69 | \$83 | \$55 |
| Per Capita Expenditures: | \$ | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$34,690 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$35,980 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$72 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Newark Fire Protection District

Unit Code: 047/040/06 County: KENDALL

Fiscal Year End: 4/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$229,025

Equalized Assessed Valuation: \$67,849,762

Population: 3,195

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$45,246 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$14 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$236,651 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$289,612 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$74 | \$83 | \$55 |
| Per Capita Expenditures: | \$91 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$52,961 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 21.79% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$63,113 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$20 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$101,474 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | -\$38,361 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$101,270 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$32 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Newman Fire Protection District**

Unit Code: **021/040/06** County: **DOUGLAS**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$53,500**

Equalized Assessed Valuation: **\$16,516,491**

Population: **1,000**

Employees:

Full Time:

Part Time: **21**

Salaries Paid: **\$10,345**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$116,705 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$117 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$62,878 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$33,914 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$63 | \$83 | \$55 |
| Per Capita Expenditures: | \$34 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$28,964 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 429.52% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$145,669 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$146 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$145,669 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Newport Fire Protection District**

Unit Code: **049/100/06** County: **LAKE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,000,115**

Equalized Assessed Valuation: **\$248,497,021**

Population: **7,000**

Employees:

Full Time: **4**

Part Time: **50**

Salaries Paid: **\$363,801**

Blended Component Units

Number Submitted = 1

Newport Township Firefighters Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$149,932 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$21 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$1,702,240 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$1,782,446 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$243 | \$249 | \$166 |
| Per Capita Expenditures: | \$255 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$80,206 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 12.47% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$222,324 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$32 | \$154 | \$68 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$200,665 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$21,739 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$129,022 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$18 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Niantic Fire Protection District**

Unit Code: **055/080/06** County: **MACON**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$72,193**

Equalized Assessed Valuation: **\$17,271,357**

Population: **2,100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$38,563 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$18 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$354,717 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$391,590 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$169 | \$83 | \$55 |
| Per Capita Expenditures: | \$186 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$36,873 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 9.15% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$35,817 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$17 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$35,817 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$34,127 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$16 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nokomis Area Fire Protection District**

Unit Code: **068/015/06** County: **MONTGOME**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$174,450**

Equalized Assessed Valuation: **\$26,213,400**

Population: **3,260**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$960**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$52,967 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$16 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$88,095 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$69,313 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$27 | \$83 | \$55 |
| Per Capita Expenditures: | \$21 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$18,782 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 103.51% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$71,749 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$22 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$71,749 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Norris City Fire Protection District

Unit Code: 097/020/06

County: WHITE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$170,000

Equalized Assessed Valuation:

\$16,653,710

Population:

4,000

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$5,707

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$99,968 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$25 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$82,891 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$40,511 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$21 | \$83 | \$55 |
| Per Capita Expenditures: | \$10 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$42,380 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 351.38% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$142,348 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$36 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|----------|---------|
| Total Reserved Funds: | \$142,348 | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **North Aurora-Countryside Fire Protection District**

Unit Code: **045/130/06** County: **KANE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,911,170**

Equalized Assessed Valuation: **\$481,053,706**

Population: **13,500**

Employees:

Full Time: **19**

Part Time: **58**

Salaries Paid: **\$1,535,166**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$1,698,677 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$126 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$3,841,693 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$7,391,727 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$285 | \$249 | \$166 |
| Per Capita Expenditures: | \$548 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$3,550,034 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 17.66% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$1,305,360 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$97 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$252,807 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$404,251 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$3,703,815 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$274 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **North Boone #3 Fire Protection District**

Unit Code: **004/030/06** County: **BOONE**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$450,000**

Equalized Assessed Valuation: **\$9,985,500**

Population: **16,850**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$186,699 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$11 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$538,456 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$414,982 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$32 | \$83 | \$55 |
| Per Capita Expenditures: | \$25 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$123,474 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 74.74% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$310,173 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$18 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$310,173 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$63,520 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$4 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **North Boone #5 Fire Protection District**

Unit Code: **004/050/06** County: **BOONE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,534**

Equalized Assessed Valuation: **\$18,543,040**

Population: **938**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$175**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$100,318 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$107 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$19,827 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$8,087 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$21 | \$83 | \$55 |
| Per Capita Expenditures: | \$9 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$11,740 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 1385.66% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$112,058 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$119 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **North Calhoun Fire Protection District**

Unit Code: **007/015/06** County: **CALHOUN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$24,140**

Equalized Assessed Valuation: **\$13,907,236**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$9,270 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$5 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$28,887 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$21,711 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$14 | \$83 | \$55 |
| Per Capita Expenditures: | \$11 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$7,176 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 75.75% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$16,446 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$8 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$16,446 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: North Clay Fire Protection District

Unit Code: 013/020/06

County: CLAY

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$249,600

Equalized Assessed Valuation:

\$24,045,830

Population:

2,500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$153,520 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$61 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$78,813 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$151,594 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$32 | \$83 | \$55 |
| Per Capita Expenditures: | \$61 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$72,781 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 82.94% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$125,739 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$50 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$125,739 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$45,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$18 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **North Maine Fire Protection District**

Unit Code: **016/170/06** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,497,620**

Equalized Assessed Valuation: **\$366,829,850**

Population: **28,000**

Employees:

Full Time: **24**

Part Time: **1**

Salaries Paid: **\$1,808,371**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$1,847,032 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$66 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$3,120,970 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$3,130,490 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$111 | \$249 | \$166 |
| Per Capita Expenditures: | \$112 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$9,520 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 58.70% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$1,837,512 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$66 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$4,565,578 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **North Palos Fire Protection District**

Unit Code: **016/180/06** County: **COOK**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,404,180**

Equalized Assessed Valuation: **\$455,645,836**

Population: **23,000**

Employees:

Full Time: **25**

Part Time: **37**

Salaries Paid: **\$2,045,597**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$1,966,102 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$85 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$3,906,876 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$4,133,810 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$170 | \$249 | \$166 |
| Per Capita Expenditures: | \$180 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$226,934 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 42.07% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$1,739,168 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$76 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$112,461 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | -\$560,717 | \$1,973,359 | \$971,374 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$2,187,424 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$95 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **North Park Fire Protection District**

Unit Code: **101/060/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,850,850**

Equalized Assessed Valuation: **\$181,255,318**

Population: **6,000**

Employees:

Full Time: **1**

Part Time: **63**

Salaries Paid: **\$175,070**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$808,659 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$135 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$993,886 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$933,123 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$166 | \$249 | \$166 |
| Per Capita Expenditures: | \$156 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$60,763 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 93.17% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$869,422 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$145 | \$154 | \$68 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$869,422 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: North Pike Fire Protection District

Unit Code: 075/045/06

County: PIKE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$54,930

Equalized Assessed Valuation:

\$9,750,000

Population:

750

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$3,502 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$5 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$37,424 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$38,130 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$50 | \$83 | \$55 |
| Per Capita Expenditures: | \$51 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$706 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 7.33% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$2,796 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$4 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$47,279 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$63 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: North Scott Fire Protection District

Unit Code: 085/010/06 County: SCOTT

Fiscal Year End: 5/31/2007

Accounting Method: Cash

Appropriation or Budget: \$62,000

Equalized Assessed Valuation: \$13,960,033

Population: 800

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$14,315 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$18 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$34,667 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$41,484 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$43 | \$83 | \$55 |
| Per Capita Expenditures: | \$52 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$6,817 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 18.07% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$7,498 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$9 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$7,498 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$125,138 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$156 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: North Side Fire Protection District

Unit Code: 083/130/06 County: SANGAMON

Fiscal Year End: 6/30/2007

Accounting Method: Cash

Appropriation or Budget: \$92,330

Equalized Assessed Valuation: \$46,132,130

Population: 4,750

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$45,344 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$10 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$92,743 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$92,330 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$20 | \$83 | \$55 |
| Per Capita Expenditures: | \$19 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$413 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 49.56% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$45,757 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$10 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|----------|---------|
| Total Restricted Net Assets: | \$41,757 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$4,000 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: North Westmont Fire Protection District

Unit Code: 022/180/06 County: DUPAGE

Fiscal Year End: 5/31/2007

Accounting Method: Cash

Appropriation or Budget: \$41,300

Equalized Assessed Valuation: \$33,176,028

Population: 4,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$73,562 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$18 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$42,404 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$39,157 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$11 | \$83 | \$55 |
| Per Capita Expenditures: | \$10 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$3,247 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 196.16% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$76,809 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$19 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Northbrook Fire Protection District**

Unit Code: **016/150/06** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,175,163**

Equalized Assessed Valuation: **\$377,437,191**

Population: **5,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$2,443,185 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$489 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$2,624,160 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$2,092,880 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$525 | \$249 | \$166 |
| Per Capita Expenditures: | \$419 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$531,280 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 142.12% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$2,974,465 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$595 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|--------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$2,974,465 | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$ | \$1,973,359 | \$971,374 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Northern Tazewell Fire Protection District

Unit Code: 090/130/06 County: TAZEWEILL

Fiscal Year End: 5/1/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$283,300

Equalized Assessed Valuation: \$46,038,720

Population: 15,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$208,228 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$14 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$187,576 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$127,139 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$13 | \$83 | \$55 |
| Per Capita Expenditures: | \$8 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$60,437 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 211.32% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$268,665 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$18 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$229,753 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Northlake Fire Protection District**

Unit Code: **016/160/06** County: **COOK**

Fiscal Year End: **1/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,113,394**

Equalized Assessed Valuation: **\$274,976,273**

Population: **12,000**

Employees:

Full Time: **14**

Part Time: **17**

Salaries Paid: **\$1,190,253**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$1,568,959 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$131 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$3,399,929 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$3,447,390 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$283 | \$249 | \$166 |
| Per Capita Expenditures: | \$287 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$47,461 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 44.13% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$1,521,498 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$127 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$1,521,498 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$287,252 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$24 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Northwest Homer Fire Protection District

Unit Code: 099/110/06 County: WILL

Fiscal Year End: 5/31/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,387,252

Equalized Assessed Valuation: \$532,552,593

Population: 14,500

Employees:

Full Time: 4

Part Time: 42

Salaries Paid: \$744,818

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 07: | \$790,385 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$55 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$2,021,048 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$1,891,221 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$139 | \$249 | \$166 |
| Per Capita Expenditures: | \$130 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$129,827 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 48.66% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$920,212 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$63 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$920,212 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Northwest St. Clair Fire Protection District

Unit Code: 088/175/06 County: ST. CLAIR

Fiscal Year End: 5/31/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$798,400

Equalized Assessed Valuation: \$85,899,014

Population: 9,000

Employees:

Full Time: 1

Part Time: 30

Salaries Paid: \$94,340

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$660,561 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$73 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$336,684 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$290,674 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$37 | \$83 | \$55 |
| Per Capita Expenditures: | \$32 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$46,010 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 243.08% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$706,571 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$79 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$99,734 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$702,321 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$870,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$97 | \$44 | \$5 |
| General Obligation Debt over EAV: | 1.01% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Norwood Park Fire Protection District**

Unit Code: **016/190/06** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,753,100**

Equalized Assessed Valuation: **\$765,393,777**

Population: **25,000**

Employees:

Full Time: **25**

Part Time:

Salaries Paid: **\$1,856,327**

Blended Component Units

Number Submitted = 1
Fire Pension Fund

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$3,756,297 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$150 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$4,334,850 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$3,991,844 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$173 | \$249 | \$166 |
| Per Capita Expenditures: | \$160 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$343,006 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 102.69% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$4,099,303 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$164 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$3,378,226 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$ | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nunda Rural Fire Protection District**

Unit Code: **063/100/06** County: **MCHENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,373,500**

Equalized Assessed Valuation: **\$144,156,364**

Population: **4,563**

Employees:

Full Time:

Part Time: **35**

Salaries Paid: **\$453,248**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | -\$65,947 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | -\$14 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$759,058 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$695,419 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$166 | \$83 | \$55 |
| Per Capita Expenditures: | \$152 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$63,639 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | -0.33% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | -\$2,308 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | -\$1 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | -\$2,308 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$230,978 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$51 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oakbrook Terrace Fire Protection District

Unit Code: 022/080/06 **County:** DUPAGE

Fiscal Year End: 5/31/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,304,679

Equalized Assessed Valuation: \$228,416,865

Population: 5,000

Employees:

Full Time: 7

Part Time: 13

Salaries Paid: \$700,674

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 07: | -\$286,243 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | -\$57 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$1,305,742 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$1,316,949 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$261 | \$249 | \$166 |
| Per Capita Expenditures: | \$263 | \$226 | \$160 |
| Revenues over (under) Expenditures: | -\$11,207 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | -18.31% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | -\$241,186 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | -\$48 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$481,228 | \$ |
| Total Unrestricted Net Assets: | -\$539,029 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$347,610 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$70 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oakford Fire Protection District**

Unit Code: **065/025/06**

County: **MENARD**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$51,950

Equalized Assessed Valuation:

\$6,945,975

Population:

900

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$700

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$23,761 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$26 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$29,691 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$41,313 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$33 | \$83 | \$55 |
| Per Capita Expenditures: | \$46 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$11,622 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 29.38% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$12,139 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$13 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$12,139 | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$62,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$69 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oakland Community Fire Protection District**

Unit Code: **015/050/06** County: **COLES**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$134,965**

Equalized Assessed Valuation: **\$17,139,797**

Population: **1,500**

Employees:

Full Time:

Part Time: **37**

Salaries Paid: **\$83,686**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$167,188 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$111 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$180,919 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$164,428 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$121 | \$83 | \$55 |
| Per Capita Expenditures: | \$110 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$16,491 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 111.71% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$183,679 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$122 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$141,184 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oblong Fire Protection District**

Unit Code: **017/040/06**

County: **CRAWFORD**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$98,540

Equalized Assessed Valuation:

\$26,597,685

Population:

3,190

Employees:

Full Time:

Part Time:

31

Salaries Paid:

\$24,116

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$50,499 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$16 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$98,087 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$62,332 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$31 | \$83 | \$55 |
| Per Capita Expenditures: | \$20 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$35,755 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 138.38% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$86,254 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$27 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$2,319 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$83,935 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Octavia Fire Protection District**

Unit Code: **064/150/06** County: **MCLEAN**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$320,130**

Equalized Assessed Valuation: **\$46,661,378**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$252,947 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$253 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$252,109 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$261,805 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$252 | \$83 | \$55 |
| Per Capita Expenditures: | \$262 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$9,696 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 92.91% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$243,251 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$243 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$243,251 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Odell Fire Protection District**

Unit Code: **053/070/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,850**

Equalized Assessed Valuation: **\$22,237,635**

Population: **1,150**

Employees:

Full Time:

Part Time: **24**

Salaries Paid: **\$11,100**

Blended Component Units

Number Submitted = 2

Odell Fire Protection District

Tort Liability

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$244,776 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$213 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$116,677 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$140,417 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$101 | \$83 | \$55 |
| Per Capita Expenditures: | \$122 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$23,740 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 157.41% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$221,036 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$192 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$221,036 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **O'Fallon-Shiloh Valley-Caseyville
Fire Protection District**

Unit Code: **088/180/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,432,872**

Equalized Assessed Valuation: **\$164,195,516**

Population: **15,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$805,402 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$54 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$530,716 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$927,881 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$35 | \$83 | \$55 |
| Per Capita Expenditures: | \$62 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$397,165 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 43.94% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$407,737 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$27 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$897,840 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$62,658 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$2,200,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$147 | \$44 | \$5 |
| General Obligation Debt over EAV: | 1.34% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ogden-Royal Fire Protection District**

Unit Code: **010/090/06** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$173,345**

Equalized Assessed Valuation: **\$32,999,426**

Population: **1,550**

Employees:

Full Time:

Part Time: **29**

Salaries Paid: **\$6,506**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$94,504 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$61 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$92,034 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$54,911 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$59 | \$83 | \$55 |
| Per Capita Expenditures: | \$35 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$37,123 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 239.71% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$131,627 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$85 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ogle-Lee Fire Protection District**

Unit Code: **071/070/06**

County: **OGLE**

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$716,500

Equalized Assessed Valuation:

\$100,352,817

Population:

3,500

Employees:

Full Time:

Part Time:

56

Salaries Paid:

\$39,667

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$127,802 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$37 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$326,836 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$306,345 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$93 | \$83 | \$55 |
| Per Capita Expenditures: | \$88 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$20,491 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 48.41% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$148,293 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$42 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$149,456 | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$43,060 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$12 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oglesby Fire Protection District**

Unit Code: **050/090/06** County: **LASALLE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,400**

Equalized Assessed Valuation: **\$21,797,493**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$73,423 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$73 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$30,113 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$14,340 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$30 | \$83 | \$55 |
| Per Capita Expenditures: | \$14 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$15,773 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 622.01% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$89,196 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$89 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$89,196 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ohio Fire Protection District**

Unit Code: **006/110/06**

County: **BUREAU**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$60,600

Equalized Assessed Valuation:

\$19,418,300

Population:

980

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$8,207 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$8 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$63,739 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$59,618 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$65 | \$83 | \$55 |
| Per Capita Expenditures: | \$61 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$4,121 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 20.68% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$12,328 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$13 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$19,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$19 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Okawville Fire Protection District**

Unit Code: **095/050/06** County: **WASHINGTON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$91,306**

Equalized Assessed Valuation: **\$27,035,762**

Population: **2,398**

Employees:

Full Time:

Part Time: **30**

Salaries Paid: **\$18,630**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$108,901 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$45 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$154,859 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$104,977 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$65 | \$83 | \$55 |
| Per Capita Expenditures: | \$44 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$49,882 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 151.26% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$158,783 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$66 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$158,783 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$50,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$21 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Olive Fire Protection District

Unit Code: 057/150/06

County: MADISON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$535,397

Equalized Assessed Valuation:

\$13,012,895

Population:

1,980

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$84,512 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$43 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$83,974 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$79,663 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$42 | \$83 | \$55 |
| Per Capita Expenditures: | \$40 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$4,311 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 111.50% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$88,823 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$45 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|----------|----------|---------|
| Total Reserved Funds: | \$39,028 | \$4,326 | \$ |
| Total Unreserved Funds: | \$49,795 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Olney Township Fire Protection District**

Unit Code: **080/010/06** County: **RICHLAND**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$79,358**

Equalized Assessed Valuation: **\$40,591,613**

Population: **3,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$1,200 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$ | \$64 | \$33 |
| Revenue Collected During FY 07: | \$76,532 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$76,532 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$26 | \$83 | \$55 |
| Per Capita Expenditures: | \$26 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$ | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 1.57% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$1,200 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$ | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Olympia Gardens Fire Protection District

Unit Code: 016/210/06 County: COOK

Fiscal Year End: 4/30/2007

Accounting Method: Cash

Appropriation or Budget: \$21,177

Equalized Assessed Valuation: \$2,808,456

Population: 246

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$4,162 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$17 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$21,670 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$221 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$88 | \$83 | \$55 |
| Per Capita Expenditures: | \$1 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$21,449 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 11588.69% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$25,611 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$104 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$7,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$28 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Onarga Fire Protection District**

Unit Code: **038/150/06**

County: **IROQUOIS**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$266,700

Equalized Assessed Valuation:

\$18,279,969

Population:

1,500

Employees:

Full Time:

Part Time:

21

Salaries Paid:

\$10,087

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$58,876 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$39 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$165,380 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$201,036 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$110 | \$83 | \$55 |
| Per Capita Expenditures: | \$134 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$35,656 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 29.82% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$59,945 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$40 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$59,945 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$19,478 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$13 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$37,155 | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$25 | \$ | \$ |
| Revenue Collected During FY 07: | \$445 | \$963 | \$ |
| Expenditures During FY 07: | \$875 | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$1 | \$1 | \$ |
| Operating Income (loss): | -\$430 | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oneida-Wataga Fire Protection District**

Unit Code: **048/100/06** County: **KNOX**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$156,415**

Equalized Assessed Valuation: **\$32,392,709**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$276,301 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$111 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$182,827 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$196,133 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$73 | \$83 | \$55 |
| Per Capita Expenditures: | \$78 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$13,306 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 134.09% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$262,995 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$105 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$59,593 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$203,402 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$81 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Orangeville Fire Protection District**

Unit Code: **089/070/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,660**

Equalized Assessed Valuation: **\$20,364,205**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$96,909 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$39 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$102,202 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$114,848 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$41 | \$83 | \$55 |
| Per Capita Expenditures: | \$46 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$12,646 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 73.37% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$84,263 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$34 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$3,259 | \$4,326 | \$ |
| Total Unreserved Funds: | \$81,004 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$86,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$34 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.42% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Orchardville Fire Protection District

Unit Code: 096/025/06 County: WAYNE

Fiscal Year End: 11/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$182,000

Equalized Assessed Valuation: \$3,523,614

Population: 1,200

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$24,285 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$20 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$155,653 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$176,159 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$130 | \$83 | \$55 |
| Per Capita Expenditures: | \$147 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$20,506 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 10.66% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$18,779 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$16 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|----------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$18,779 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$15,000 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$13 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Oregon Fire Protection District

Unit Code: 071/075/06

County: OGLE

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$698,405

Equalized Assessed Valuation:

\$123,226,976

Population:

5,000

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$14,990

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 07: | \$494,448 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$99 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$366,086 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$292,092 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$73 | \$83 | \$55 |
| Per Capita Expenditures: | \$58 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$73,994 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 194.61% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$568,442 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$114 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$9,892 | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$558,550 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Orion Fire Protection District**

Unit Code: **037/080/06** County: **HENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$319,604**

Equalized Assessed Valuation: **\$79,676,257**

Population: **3,000**

Employees:

Full Time:

Part Time: **48**

Salaries Paid: **\$34,436**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$584,887 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$195 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$363,279 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$485,495 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$121 | \$83 | \$55 |
| Per Capita Expenditures: | \$162 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$122,216 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 95.30% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$462,671 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$154 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$462,671 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$239,259 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$80 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Orland Fire Protection District**

Unit Code: **016/230/06**

County: **COOK**

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$28,898,786

Equalized Assessed Valuation:

\$2,402,263,858

Population:

75,000

Employees:

Full Time:

137

Part Time:

13

Salaries Paid:

\$11,707,784

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$9,947,647 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$133 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$24,491,850 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$21,050,888 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$327 | \$249 | \$166 |
| Per Capita Expenditures: | \$281 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$3,440,962 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 63.60% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$13,388,609 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$179 | \$154 | \$68 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,892,942 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$11,589,991 | \$1,973,359 | \$971,374 |



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$10,085,531 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$134 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.32% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Osco Fire Protection District**

Unit Code: **037/090/06**

County: **HENRY**

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$182,000

Equalized Assessed Valuation:

\$26,948,348

Population:

1,500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$95,581 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$64 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$134,030 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$173,093 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$89 | \$83 | \$55 |
| Per Capita Expenditures: | \$115 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$39,063 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 41.32% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$71,518 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$48 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$71,518 | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$38,486 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$26 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oswego Fire Protection District**

Unit Code: **047/050/06** County: **KENDALL**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,935,993**

Equalized Assessed Valuation: **\$1,243,171,297**

Population: **25,000**

Employees:

Full Time:

Part Time: **40**

Salaries Paid: **\$562,378**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 07: | \$1,565,527 | \$1,656,604 | \$1,023,568 |
| Per Capita Beginning Fund Balance: | \$63 | \$105 | \$56 |
| Revenue Collected During FY 07: | \$8,665,287 | \$3,771,407 | \$2,711,965 |
| Expenditures During FY 07: | \$7,143,926 | \$3,473,521 | \$2,515,345 |
| Per Capita Revenue: | \$347 | \$249 | \$166 |
| Per Capita Expenditures: | \$286 | \$226 | \$160 |
| Revenues over (under) Expenditures: | \$1,521,361 | \$297,887 | \$177,930 |
| Ratio of Fund Balance to Expenditures: | 43.21% | 71.37% | 45.73% |
| Ending Fund Balance for FY 07: | \$3,086,888 | \$2,133,613 | \$1,176,597 |
| Per Capita Ending Fund Balance: | \$123 | \$154 | \$68 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,532 | \$ |
| Total Unreserved Funds: | \$ | \$54,592 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$2,229,566 | \$481,228 | \$ |
| Total Unrestricted Net Assets: | \$857,322 | \$1,973,359 | \$971,374 |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|------------------|
| Outstanding Debt for FY 07: | \$500,000 | \$1,311,463 | \$320,399 |
| Per Capita Debt: | \$20 | \$81 | \$24 |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$492 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$3,311 | \$ |
| Expenditures During FY 07: | \$ | \$1,855 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$1,457 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.58% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$1,949 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Otto Fire Protection District**

Unit Code: **046/110/06**

County: **KANKAKEE**

Fiscal Year End:

5/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$396,929

Equalized Assessed Valuation:

\$40,891,157

Population:

2,500

Employees:

Full Time:

5

Part Time:

7

Salaries Paid:

\$57,141

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$200,329 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$80 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$264,650 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$343,882 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$106 | \$83 | \$55 |
| Per Capita Expenditures: | \$138 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$79,232 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 66.65% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$229,192 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$92 | \$67 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$229,192 | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$99,754 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$40 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Owaneco Fire Protection District**

Unit Code: **011/040/06**

County: **CHRISTIAN**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$121,470

Equalized Assessed Valuation:

\$1,490,284

Population:

1,400

Employees:

Full Time:

Part Time:

19

Salaries Paid:

\$7,663

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$62,626 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$45 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$61,464 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$54,560 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$44 | \$83 | \$55 |
| Per Capita Expenditures: | \$39 | \$84 | \$51 |
| Revenues over (under) Expenditures: | \$6,904 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 127.44% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$69,530 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$50 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$69,530 | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$ | \$99,639 | \$12,038 |
| Per Capita Debt: | \$ | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oxford Fire Protection District**

Unit Code: **037/100/06** County: **HENRY**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$218,860**

Equalized Assessed Valuation: **\$19,678,967**

Population: **10,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 07: | \$121,850 | \$128,165 | \$70,886 |
| Per Capita Beginning Fund Balance: | \$12 | \$64 | \$33 |
| Revenue Collected During FY 07: | \$95,202 | \$161,170 | \$109,652 |
| Expenditures During FY 07: | \$138,092 | \$167,158 | \$103,365 |
| Per Capita Revenue: | \$10 | \$83 | \$55 |
| Per Capita Expenditures: | \$14 | \$84 | \$51 |
| Revenues over (under) Expenditures: | -\$42,890 | -\$5,987 | \$4,536 |
| Ratio of Fund Balance to Expenditures: | 57.18% | 141.86% | 67.55% |
| Ending Fund Balance for FY 07: | \$78,960 | \$132,194 | \$74,213 |
| Per Capita Ending Fund Balance: | \$8 | \$67 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$4,326 | \$ |
| Total Unreserved Funds: | \$ | \$51,481 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$7,575 | \$ |
| Total Unrestricted Net Assets: | \$ | \$48,587 | \$ |

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 07: | \$60,509 | \$99,639 | \$12,038 |
| Per Capita Debt: | \$6 | \$44 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 07: | \$ | \$612 | \$ |
| Per Capita Beginning Retained Earnings for FY 07: | \$ | \$ | \$ |
| Revenue Collected During FY 07: | \$ | \$963 | \$ |
| Expenditures During FY 07: | \$ | \$893 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | \$70 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.21% | 0.00% |
| Ending Retained Earnings for FY 07: | \$ | \$703 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |